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October 27, 2011

Brian Jones
Campaign Finance Analyst
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

RE: Defend America PAC (a multi candidate committee)
Identification Number: C00325993

Reference: AMENDED 12 DAY PRE GENERAL REPORT (10/1/2010 TO 10/13/2010) RECEIVED 02/16/2011

Dear Mr. Jones:

I am in receipt of and thank you for your letter dated September 27, 2011 regarding your review of the above referenced report and the amended reports filed by our committee on February 16, 2011.

All of the amended reports filed on February 16, 2011 were amended to correctly report receipts and disbursements that were not properly disclosed on the original reports due to clerical error in the data entry process and/or the committee in some cases not receiving timely notice from the bank/lender regarding interest received on bank cds. Upon discovering these clerical errors or IRS 1099's showing interest earned for 2010, the committee promptly corrected and amended the reports on February 16, 2011 to correctly report these receipts and disbursements. With respect to the specific disclosures mentioned in your inquiry, the 2010 April Monthly Report was amended on 2/16/2010 to correctly report interest received on 3/18/2010 in the amount of \$5179.15 from First National Bank of Central Alabama. The 2010 July monthly report was amended on 2/16/2010 to correctly report interest received on 6/27/2010 in the amount of \$2,579.67 from the Bank of Tuscaloosa. The 2010 August monthly report was amended on 2/16/2010 to correctly report interest received on 7/28/2010 in the amount of \$11,494.98 from Bryant Bank and to also correctly report a disbursement of \$970.08 to Office Depot for office supplies that had been incorrectly coded/dated in the data entry process. The 2010 October Report was amended to correctly report the contribution on 9/10/2011 in the amount of \$5,000 from Credit Suisse Securities PAC and to correctly report interest received in the amount of \$2,597.53 from First Federal Bank for interest earned on a bank cd. The 2010 October report was also amended to correctly report a disbursement in the amount of \$42.52 to Regions Bank for bank charges for check/deposit slip printing charges. The 2010 12 Day Pre-General Report was amended to correctly report a refund of contribution in the amount of \$5,000 received on 10/13/2010 from Michael Castle for US Senate Committee. The committee's internal year end audit procedures correctly discovered these clerical errors in the data entry process. The committee has implemented additional accounting controls and/or data entry training to ensure that any clerical errors are minimized and/or discovered timely and to ensure that banks notify the committee of any interest earned on bank cds.

Please do not hesitate to contact me should you need any additional information. Thank you again for your assistance in this matter.

Sincerely,

John Lloyd
Treasurer
